

Senate Amendment 3277

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1 1 Amend Senate File 131 as follows:
1 2 #1. Page 1, by inserting before line 1 the
1 3 following:
1 4 <Section 1. Section 331.434, subsection 3, Code
1 5 2007, is amended to read as follows:
1 6 3. The board shall set a time and place for a
1 7 public hearing on the budget before the final
1 8 certification date and shall publish notice of the
1 9 hearing not less than ten nor more than twenty days
1 10 prior to the hearing in the county newspapers selected
1 11 under chapter 349. A summary of the proposed budget,
1 12 in the form prescribed by the director of the
1 13 department of management, shall be included in the
1 14 notice. For each fiscal year beginning July 1 of an
1 15 even-numbered year following issuance of an
1 16 equalization order pursuant to section 441.49, the
1 17 board of each county that received a positive
1 18 equalization order for any class of property shall
1 19 include a statement at the top of the budget summary
1 20 declaring whether or not for such budget the board
1 21 intends to reduce its tax levy rates from the current
1 22 fiscal year in order to compensate for the increase in
1 23 property valuations due to the equalization order
1 24 issued by the department of revenue. Proof of
1 25 publication shall be filed with and preserved by the
1 26 auditor. A levy is not valid unless and until the
1 27 notice is published and filed. The department of
1 28 management shall prescribe the form for the public
1 29 hearing notice for use by counties.
1 30 Sec. 2. Section 384.16, subsection 3, Code 2007,
1 31 is amended to read as follows:
1 32 3. The council shall set a time and place for
1 33 public hearing on the budget before the final
1 34 certification date and shall publish notice of the
1 35 hearing not less than ten nor more than twenty days
1 36 before the hearing in a newspaper published at least
1 37 once weekly and having general circulation in the
1 38 city. However, if the city has a population of two
1 39 hundred or less, publication may be made by posting in
1 40 three public places in the city. A summary of the
1 41 proposed budget shall be included in the notice. For
1 42 each fiscal year beginning July 1 of an even-numbered
1 43 year following issuance of an equalization order
1 44 pursuant to section 441.49, the city council of each
1 45 city located in a county that received a positive
1 46 equalization order, or whose city assessor received a
1 47 positive equalization order, for any class of property
1 48 shall include a statement at the top of the budget
1 49 summary declaring whether or not for such budget the
1 50 city council intends to reduce its tax levy rates from
2 1 the current fiscal year in order to compensate for the
2 2 increase in property valuations due to the
2 3 equalization order issued by the department of
2 4 revenue. Proof of publication must be filed with the
2 5 county auditor. The department of management shall
2 6 prescribe the form for the public hearing notice for
2 7 use by cities.>
2 8 #2. Page 1, line 14, by striking the figure <25>
2 9 and inserting the following: <30>.
2 10 #3. Page 1, by inserting after line 17 the
2 11 following:
2 12 <Sec. _____. Section 441.49, unnumbered paragraph 5,
2 13 Code 2007, is amended to read as follows:
2 14 The local board of review shall reconvene in
2 15 special session from October 15 to November 15 for the
2 16 purpose of hearing the protests of affected property
2 17 owners or taxpayers within the jurisdiction of the
2 18 board whose valuation of property if adjusted pursuant
2 19 to the equalization order issued by the director of
2 20 revenue will result in a greater value than permitted
2 21 under section 441.21. The board of review shall
2 22 accept protests only during the first ~~ten~~ fifteen days
2 23 following the date the local board of review
2 24 reconvenes. The board of review shall limit its

2 25 review to only the timely filed protests. The board
2 26 of review may adjust all or a part of the percentage
2 27 increase ordered by the director of revenue by
2 28 adjusting the actual value of the property under
2 29 protest to one hundred percent of actual value. Any
2 30 adjustment so determined by the board of review shall
2 31 not exceed the percentage increase provided for in the
2 32 director's equalization order. The determination of
2 33 the board of review on filed protests is final,
2 34 subject to appeal to the property assessment appeal
2 35 board. A final decision by the local board of review,
2 36 or the property assessment appeal board, if the local
2 37 board's decision is appealed, is subject to review by
2 38 the director of revenue for the purpose of determining
2 39 whether the board's actions substantially altered the
2 40 equalization order. In making the review, the
2 41 director has all the powers provided in chapter 421,
2 42 and in exercising the powers the director is not
2 43 subject to chapter 17A. Not later than fifteen days
2 44 following the adjournment of the board, the board of
2 45 review shall submit to the director of revenue, on
2 46 forms prescribed by the director, a report of all
2 47 actions taken by the board of review during this
2 48 session.> >
2 49 #4. Title page, line 1, by striking the words
2 50 <publication of>.
3 1 #5. Title page, line 2, by inserting after the
3 2 word <orders> the following: <by requiring certain
3 3 information to be published and by extending the time
3 4 period for certain equalization order protests>.
3 5 #6. By renumbering, relettering, or redesignating
3 6 and correcting internal references as necessary.
3 7 SF 131.H
3 8 sc/jg/25